

Ms. Kristin DeCarmine
Senior Campaign Finance Analyst
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Dear Ms. DeCarmine:

In response to your letter of March 4, 2009, Penguin PAC is a small committee that has few administrative expenses. Currently, it has no paid staff or rented office space and relies primarily on a consulting firm (Winpisinger & Associates, Inc.) and volunteers to administer the Committee's activities. All of the expenses incurred to operate the Committee, including payments to its consultant, have been reported as federal operating expenditures on the Committee's FEC reports.

If you need any additional information, please let me know.

Sincerely,

Allen Ryan, Treasurer
